billionaires; but, like me, the American people want to know who is taking care of our children.

CONGRESS MUST PASS VICTIMS' RIGHTS AMENDMENT NOW

(Mr. CHABOT asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. CHABOT. Madam Speaker, this week is National Victims' Rights Week. I would like to take this opportunity to ask my colleagues in Congress to follow the lead of 32 States, including my State of Ohio, and pass a Victims' Rights Constitutional Amendment.

The amendment would allow crime victims to confront their assailants in court, at sentencing and parole hearings, require that they be notified about the release or escape of a perpetrator from custody, and guarantee them the right to seek restitution from their attackers.

For far too long, victims of crime in this country have had to stand on the courthouse steps with meaningful justice just beyond their reach, not allowed to view proceedings in person, too often not permitted to speak out on behalf of a murdered loved one, not even notified when a violent abuser is turned loose.

Crime victims deserve to be treated better. They deserve to be treated with dignity in our criminal justice system. With the adoption of this amendment, we will finally say loud and clear that victims have inalienable rights too, which should be recognized by our Constitution.

INVESTIGATION DEMANDED IN PERUVIAN PLANE SHOOTING

(Ms. JACKSON-LEE of Texas asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. JACKSON-LEE of Texas. Madam Speaker, though many of us recognize the importance of the international drug war, enough is enough. A mother, a baby, now dead; the CIA involved, suggesting that they gave information and requested that the plane with the missionaries be watched.

Well, I will say if the United States is collaborating with drug fighters of another nation and you have no more power than to say something and to be ignored, then you need to get the heck out of the fight. It is a tragedy that occurred.

Madam Speaker, there are still questions as to whether or not these kinds of border activities even do any good. Why do we not spend our dollars on treatment and prevention? If nothing else, when we have a collaborative effort with our neighbors to the South, why is it not a real collaborative effort, where we work together? And if we raise questions of concern about our own citizens or the possibility that it

is not a drug plane, why does not someone listen? This was an unnecessary loss of life. An immediate investigation of all persons who were involved is demanded now.

Let me close, Madam Speaker, by saying in addition, we have got our young men back from China, but let us investigate the reason why they are holding one of our young women, who has a 5-year-old son and a husband here, and why are they holding religious leaders.

We have got to do a better job of demanding the kind of human rights around the world that we beg for in this country. China needs to acknowledge that it is important to be part of the world family and to respect the human rights of our citizens and friends as well as their own.

PROVIDING FOR CONSIDERATION OF H.J. RES. 41, TAX LIMITATION CONSTITUTIONAL AMENDMENT

Mr. SESSIONS. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 118 ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 118

Resolved, That upon the adoption of this resolution it shall be in order to consider in the House the joint resolution (H.J. Res. 41) proposing an amendment to the Constitution of the United States with respect to tax limitations. The joint resolution shall be considered as read for amendment. The previous question shall be considered as ordered on the joint resolution and any amendment thereto to final passage without intervening motion except: (1) two hours of debate equally divided and controlled by the chairman and ranking minority member of the Committee on the Judiciary; (2) an amendment in the nature of a substitute printed in the Congressional Record pursuant to clause 8 of rule XVIII, if offered by the Minority Leader or his designee, which shall be considered as read and shall be separately debatable for one hour equally divided and controlled by the proponent and an opponent; and (3) one motion to recommit with or without instruc-

The SPEAKER pro tempore (Mrs. BIGGERT). The gentleman from Texas (Mr. SESSIONS) is recognized for 1 hour.

Mr. SESSIONS. Mr. Speaker, for the purpose of debate only, I yield the customary 30 minutes to my good friend and distinguished member of the Committee on Rules, the gentleman from Texas (Mr. Frost), pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for the purpose of debate only.

Madam Speaker, House Resolution 118 is a structured rule providing for the consideration of H.J. Res. 41, proposing an amendment to the Constitution of the United States with respect to tax limitation.

The rule provides for 2 hours of debate in the House, equally divided and controlled by the chairman and ranking minority member of the Committee on the Judiciary. The rule provides for

one amendment printed in the CONGRESSIONAL RECORD if offered by the minority leader or his designee, which shall be considered as read and shall be separately debated for 1 hour, equally divided and controlled by the proponent and an opponent. Finally, the rule provides for one motion to recommit, with or without instructions.

Madam Speaker, another April 15 tax day has come and gone, leaving most Americans frustrated by the size and complexity of our tax system. I, too, am one of those who is confused and dazed and frustrated by this complexity of the system.

The humor columnist Dave Barry described this season in these words: "It is income tax time again, Americans; time to gather up those receipts, get those tax forms, sharpen up that pencil, and stab yourself in the aorta."

Today, the average American pays more in taxes than he or she does in food, clothing, shelter, or transportation combined. For too long the tax burden imposed by the government has been going up, not down.

The tax limitation amendment starts from this very simple premise: It should be harder, not easier, for the government to raise taxes. Raising taxes should be an absolute last resort, not an easy, quick fix for excessive government spending.

Opponents may cynically dismiss this important legislation by saying that we have debated the tax limitation amendment before. Madam Speaker, we have indeed been here before; and we will hopefully continue to debate this issue on the House floor until we see its passage.

I have observed with great interest the spirited debate surrounding the tax cut that now is taking place in the Halls of Congress. Over the last few months, debate about tax cuts have evolved from whether we should have a tax cut, to how much of a tax cut the American people should be given.

No longer should we argue about whether or not reducing the tax burden is good for individuals as well as America's economy, because it is good. Instead, discussion is focused on the extent of a tax cut.

We have seen the people across this Nation overwhelmingly support tax reduction. I am pleased that the consensus is finally being attained within this Congress to reflect the sentiment of the American people. In the same way a balanced budget took place years before the consensus was achieved, so we are fighting that battle today.

I recall when I was running for Congress in 1994, people said we would never have a balanced budget; and indeed in 1993, I recall a Senator in the other body once stated that if we ever had a balanced budget by the year 2002, he would take a high dive off the top of the Capitol. Thank goodness 2002 is a year away, but, Madam Speaker, we have now balanced the budget for 6 years.

The annual floor consideration of the tax limitation amendment gives us the